

S. 838

At the request of Ms. STABENOW, the name of the Senator from Pennsylvania (Mr. CASEY) was added as a cosponsor of S. 838, a bill to amend title XVIII of the Social Security Act to improve access to mental health services under the Medicare program.

S. 866

At the request of Ms. HASSAN, the name of the Senator from Alabama (Mr. TUBERVILLE) was added as a cosponsor of S. 866, a bill to amend the Internal Revenue Code of 1986 to enhance tax benefits for research activities.

S. 932

At the request of Ms. ROSEN, the name of the Senator from Missouri (Mr. HAWLEY) was added as a cosponsor of S. 932, a bill to amend title 5, United States Code, to provide for the halt in pension payments for Members of Congress sentenced for certain offenses, and for other purposes.

S. 973

At the request of Mr. COTTON, the name of the Senator from Texas (Mr. CRUZ) was added as a cosponsor of S. 973, a bill to prohibit Federal contractors from imposing racial hiring quotas, benchmarks, or goals.

S. 1031

At the request of Ms. DUCKWORTH, the name of the Senator from New Mexico (Mr. LUJÁN) was added as a cosponsor of S. 1031, a bill to ensure affordable abortion coverage and care for every person, and for other purposes.

S. 1042

At the request of Ms. ROSEN, the name of the Senator from Nevada (Ms. CORTEZ MASTO) was added as a cosponsor of S. 1042, a bill to require the Director of the Office of Entrepreneurship Education of the Small Business Administration to establish and maintain a website regarding small business permitting and licensing requirements, and for other purposes.

S. 1046

At the request of Ms. LUMMIS, her name was added as a cosponsor of S. 1046, a bill to amend title 49, United States Code, with respect to apportionments for small airports under the Airport Improvement Program, and for other purposes.

S. 1064

At the request of Mrs. CAPITO, the names of the Senator from Alaska (Mr. SULLIVAN) and the Senator from New Jersey (Mr. BOOKER) were added as cosponsors of S. 1064, a bill to direct the Secretary of Health and Human Services to carry out a national project to prevent and cure Parkinson's, to be known as the National Parkinson's Project, and for other purposes.

S.J. RES. 22

At the request of Mr. CASSIDY, the name of the Senator from South Dakota (Mr. ROUNDS) was added as a cosponsor of S.J. Res. 22, a joint resolution providing for congressional disapproval under chapter 8 of title 5,

United States Code, of the rule submitted by the Department of Education relating to "Waivers and Modifications of Federal Student Loans".

S. RES. 72

At the request of Mr. RISCH, the name of the Senator from Iowa (Mr. GRASSLEY) was added as a cosponsor of S. Res. 72, a resolution recognizing Russian actions in Ukraine as a genocide.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. PADILLA (for himself and Mrs. FEINSTEIN):

S. 1097. A bill to establish the Cesar E. Chavez and the Farmworker Movement National Historical Park in the States of California and Arizona, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. PADILLA. Madam President, I rise to reintroduce the César E. Chávez and the Farmworker Movement National Historical Park Act.

This Friday, March 31, we celebrate César Chávez Day to honor and celebrate the life and legacy of the civil rights and labor leader whose impact reverberated throughout California and across the world. For César Chávez, it did not matter where you came from or what your job was, he believed in your fundamental right to dignity and respect.

Ahead of César Chávez Day, I introduce this legislation, which would establish the César E. Chávez and the Farmworker Movement National Historical Park in California and Arizona to preserve the nationally significant sites associated with César Chávez and the farmworker movement.

In 2008, with strong bipartisan support, Congress enacted legislation directing the National Park Service to conduct a special resource study of sites that are significant to the life of César Chávez and the farm labor movement in the Western United States. The National Park Service evaluated over 100 sites and found that five sites were "nationally significant." Importantly, the Park Service wrote that these nationally significant sites depict a distinct and important aspect of American history associated with civil rights and labor movements that are not adequately represented or protected elsewhere. While the Park Service provided five management alternatives to protect these special places, they ultimately recommended that Congress establish a national historic park that would include several nationally significant sites.

In 2012, President Obama established the César E. Chávez National Monument. The property is in Keene, CA, and is known as Nuestra Señora Reina de la Paz. In his Presidential Proclamation, President Obama said: "This site marks the extraordinary achievements and contributions to the history of the United States made by César Chávez and the farm worker movement

that he led with great vision and fortitude. La Paz reflects his conviction that ordinary people can do extraordinary things."

While this was a critical step forward, the National Monument leaves out many nationally significant sites and leaves many important stories untold. The creation of a national historical park, as originally recommended by the Park Service, would allow the National Park Service to tell the full story of César Chávez and the farm labor movement for the benefit of all Americans.

In addition to the inclusion of the existing César E. Chávez National Monument, which includes La Nuestra Señora Reina de la Paz, in Keene, CA, the National Park Service would be able to add additional sites to the park upon written agreement from site owners. These sites include the Forty Acres in Delano, CA, the Santa Rita Center in Phoenix, AZ; and McDonnell Hall, in San Jose, CA. These sites contain nationally significant resources associated with César Chávez and the farmworker movement and would be preserved and protected as part of the National Park System.

This legislation would also require the National Park Service to complete a national historic trail study to determine the feasibility of creating the Farmworker Peregrinación National Historic Trail. This trail would commemorate the 1966 Delano to Sacramento March, a major milestone event in the farm labor movement. According to the Special Resource Study, "More than one hundred men and women set out from Delano on March 17, 1966, and thousands of farm workers and their families joined in for short stretches along the way. By the time the marchers entered Sacramento on Easter Sunday, April 10, 1966, the farm worker movement had secured a contract and attracted new waves of support from across the country."

We must honor and celebrate the life and legacy of César Chávez, the inspirational civil rights advocate and leader of the farm labor movement whose impact reverberated in California and across the world. His list of accomplishments is long, from creating the Nation's first permanent agricultural labor union to helping secure passage of the first American law that recognized farmworkers' rights to organize.

While widely respected as the most important Latino leader in the United States in the 20th century, César Chávez was not just a leader for the Latino community. Following the principles of Mahatma Gandhi and Martin Luther King, Jr., César Chávez led a nonviolent movement of protests and boycotts to secure a union, better pay, and better working conditions for farmworkers of all ethnicities. He also played a leading role in the broader labor movement, the Chicano movement, and the environmental movement.

But this park will not just focus on Chávez's legacy; it will also preserve

the thousands of stories of people who played a role in the broader farm labor movement. According to the special resource study, "During the 1960s, the farm labor movement attracted support from a wide array of individuals, including members of other unions, religious leaders, civil rights activists, high school students and college students (including young Chicanos and Filipinos), environmentalists, and justice-minded consumers across the country and abroad."

As the son of immigrants from Mexico and the first Latino to represent California in the U.S. Senate, I believe the movement César Chávez created is just as important today as it ever has been. The National Park System—which preserves our natural, historical, and cultural heritage while offering vital spaces for teaching, learning, and outdoor recreation—must paint the full mosaic of America. Through the sites preserved by this bill, we can ensure that the National Park System preserves the diverse history of our Nation that is too often overlooked. As a farmworker himself, César Chávez maintained a strong connection to the natural environment. This bill uplifts his story and those of others whose contributions helped build the farmworker and civil rights movements that are pillars of American history.

I thank the bill's cosponsors in the Senate and House of Representatives, and I especially want to thank Congressman RUIZ for spearheading this effort with me to ensure that our national monuments and historical parks better reflect the diversity of America's heritage.

Today and every day, let's recommit to the work César Chávez began. As he would say: *La Lucha Sigue*. We must not waver as we keep up the fight for justice and equality for all.

I look forward to working with my colleagues to enact the César E. Chávez National Historical Park Act as quickly as possible.

By Mr. THUNE (for himself, Mr. BARRASSO, Mrs. BLACKBURN, Mr. BOOZMAN, Mr. BRAUN, Mrs. BRITT, Mr. BUDD, Mrs. CAPITO, Mr. CORNYN, Mr. COTTON, Mr. CRAMER, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Ms. ERNST, Mrs. FISCHER, Mr. GRAHAM, Mr. GRASSLEY, Mr. HAGERTY, Mr. HAWLEY, Mr. HOEVEN, Mrs. HYDE-SMITH, Mr. JOHNSON, Mr. KENNEDY, Mr. LANKFORD, Mr. LEE, Ms. LUMMIS, Mr. MARSHALL, Mr. MCCONNELL, Mr. MORAN, Mr. MULLIN, Mrs. RICKETTS, Mr. RISCH, Mr. ROUNDS, Mr. RUBIO, Mr. SCHMITT, Mr. SCOTT of Florida, Mr. SCOTT of South Carolina, Mr. TILLIS, Mr. TUBERVILLE, and Mr. WICKER):

S. 1108. A bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes; to the Committee on Finance.

Mr. THUNE. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1108

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Death Tax Repeal Act of 2023".

#### SEC. 2. REPEAL OF ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.

(a) ESTATE TAX REPEAL.—Subchapter C of chapter 11 of subtitle B of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

##### "SEC. 2210. TERMINATION.

"(a) IN GENERAL.—Except as provided in subsection (b), this chapter shall not apply to the estates of decedents dying on or after the date of the enactment of the Death Tax Repeal Act of 2023.

"(b) CERTAIN DISTRIBUTIONS FROM QUALIFIED DOMESTIC TRUSTS.—In applying section 2056A with respect to the surviving spouse of a decedent dying before the date of the enactment of the Death Tax Repeal Act of 2023—

"(1) section 2056A(b)(1)(A) shall not apply to distributions made after the 10-year period beginning on such date, and

"(2) section 2056A(b)(1)(B) shall not apply on or after such date."

(b) GENERATION-SKIPPING TRANSFER TAX REPEAL.—Subchapter G of chapter 13 of subtitle B of such Code is amended by adding at the end the following new section:

##### "SEC. 2664. TERMINATION.

"This chapter shall not apply to generation-skipping transfers on or after the date of the enactment of the Death Tax Repeal Act of 2023."

(c) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter C of chapter 11 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

"Sec. 2210. Termination."

(2) The table of sections for subchapter G of chapter 13 of such Code is amended by adding at the end the following new item:

"Sec. 2664. Termination."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to the estates of decedents dying, and generation-skipping transfers, after the date of the enactment of this Act.

#### SEC. 3. MODIFICATIONS OF GIFT TAX.

(a) COMPUTATION OF GIFT TAX.—Subsection (a) of section 2502 of the Internal Revenue Code of 1986 is amended to read as follows:

"(a) COMPUTATION OF TAX.—

"(1) IN GENERAL.—The tax imposed by section 2501 for each calendar year shall be an amount equal to the excess of—

"(A) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for such calendar year and for each of the preceding calendar periods, over

"(B) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for each of the preceding calendar periods.

"(2) RATE SCHEDULE.—

<b>"If the amount with respect to which the tentative tax to be computed is:</b>	<b>The tentative tax is:</b>
Not over \$10,000 .....	18% of such amount.
Over \$10,000 but not over \$20,000.	\$1,800, plus 20% of the excess over \$10,000.
Over \$20,000 but not over \$40,000.	\$3,800, plus 22% of the excess over \$20,000.

Over \$40,000 but not over \$60,000.	\$8,200, plus 24% of the excess over \$40,000.
Over \$60,000 but not over \$80,000.	\$13,000, plus 26% of the excess over \$60,000.
Over \$80,000 but not over \$100,000.	\$18,200, plus 28% of the excess over \$80,000.
Over \$100,000 but not over \$150,000.	\$23,800, plus 30% of the excess over \$100,000.
Over \$150,000 but not over \$250,000.	\$38,800, plus 32% of the excess over \$150,000.
Over \$250,000 but not over \$500,000.	\$70,800, plus 34% of the excess over \$250,000.
Over \$500,000 .....	\$155,800, plus 35% of the excess over \$500,000."

(b) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Section 2511 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(c) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Notwithstanding any other provision of this section and except as provided in regulations, a transfer in trust shall be treated as a taxable gift under section 2503, unless the trust is treated as wholly owned by the donor or the donor's spouse under subpart E of part I of subchapter J of chapter 1."

(c) LIFETIME GIFT EXEMPTION.—

(1) IN GENERAL.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as follows:

"(1) the amount of the tentative tax which would be determined under the rate schedule set forth in section 2502(a)(2) if the amount with respect to which such tentative tax is to be computed were \$10,000,000, reduced by."

(2) INFLATION ADJUSTMENT.—Section 2505 of such Code is amended by adding at the end the following new subsection:

"(d) INFLATION ADJUSTMENT.—

"(1) IN GENERAL.—In the case of any calendar year after 2011, the dollar amount in subsection (a)(1) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2010' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of \$10,000, such amount shall be rounded to the nearest multiple of \$10,000."

(d) CONFORMING AMENDMENTS.—

(1) Section 2505(a) of such Code is amended by striking the last sentence.

(2) The heading for section 2505 of such Code is amended by striking "UNIFIED".

(3) The item in the table of sections for subchapter A of chapter 12 of such Code relating to section 2505 is amended to read as follows:

"Sec. 2505. Credit against gift tax."

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to gifts made on or after the date of the enactment of this Act.

(f) TRANSITION RULE.—

(1) IN GENERAL.—For purposes of applying sections 1015(d), 2502, and 2505 of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as 2 separate calendar years one of which ends on the day before the date of the enactment of this Act and the other of which begins on such date of enactment.

(2) APPLICATION OF SECTION 2504(b).—For purposes of applying section 2504(b) of the Internal Revenue Code of 1986, the calendar year in which this Act is enacted shall be treated as one preceding calendar period.

By Mr. DURBIN (for himself, Mr. OSSOFF, and Mr. WELCH):

S. 1151. A bill to terminate authorizations for the use of military force and declarations of war no later than 10